

EXHIBIT B

Invoice

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/3/25	0.60	\$400.00	\$240.00	Extracting transactions from Prestige Fund A 9345
Carl Finkbeiner	Investigation	6/3/25	0.90	\$400.00	\$360.00	Extracting transactions from Prestige Fund B 9485
Carl Finkbeiner	Investigation	6/3/25	1.10	\$400.00	\$440.00	Extracting transactions from Prestige Fund D 9600
Carl Finkbeiner	Investigation	6/3/25	0.70	\$400.00	\$280.00	Extracting transactions from Prestige Fund A 8746
Carl Finkbeiner	Investigation	6/3/25	0.90	\$400.00	\$360.00	Extracting transactions from Prestige Fund B 8753
Carl Finkbeiner	Investigation	6/3/25	0.80	\$400.00	\$320.00	Extracting transactions from Heller Capital Group 8837
Carl Finkbeiner	Investigation	6/3/25	0.50	\$400.00	\$200.00	Extracting transactions from Prestige Investment Group 2047
Carl Finkbeiner	Investigation	6/3/25	0.80	\$400.00	\$320.00	Beginning extraction of Heller Capital Group 4257
Carl Finkbeiner	Investigation	6/4/25	2.50	\$400.00	\$1,000.00	Reconciling mis-extracted transactions from Heller Capital Account 4257 statements 1-25
Carl Finkbeiner	Investigation	6/4/25	2.60	\$400.00	\$1,040.00	Reconciling mis-extracted transactions from Heller Capital Group 4257 statements 26-52
Carl Finkbeiner	Investigation	6/9/25	1.50	\$400.00	\$600.00	Conducting analysis of volume of pdf pages for inclusion in examiners interim report.
Carl Finkbeiner	Investigation	6/9/25	2.20	\$400.00	\$880.00	Preparing additional analysis of duplicative ATM sales within the same invoices
Carl Finkbeiner	Investigation	6/9/25	1.50	\$400.00	\$600.00	Providing revisions to examiner report outlining explicit detail around cost of duplicative sold ATMs

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/9/25	0.50	\$400.00	\$200.00	Prepping ATM exhibit by adding custom alternating highlight logic to sheet
Carl Finkbeiner	Investigation	6/9/25	1.80	\$400.00	\$720.00	Preparing exhibits for interim examiner report by finalizing and organizing analysis of bill of sale files
Nelson Andrade	Investigation	6/10/25	1.20	\$600.00	\$720.00	Call with C. Finkbeiner regarding bank accounts and organizational charts.
Nelson Andrade	Investigation	6/10/25	1.30	\$600.00	\$780.00	Review excel documents received in advance of the internal call.
Nelson Andrade	Case Administration	6/10/25	0.30	\$600.00	\$180.00	Manage correspondence with K. Gwynne, E. Phillips, C. Finkbeiner regarding scheduling meeting and initial diligence.
Carl Finkbeiner	Investigation	6/10/25	0.20	\$400.00	\$80.00	Meeting with K Gwynne to discuss approach to investigating Heller activity.
Carl Finkbeiner	Investigation	6/10/25	1.20	\$400.00	\$480.00	Meeting with N Andrade to discuss next steps for analysis of bank records
Carl Finkbeiner	Investigation	6/10/25	0.50	\$400.00	\$200.00	Reorganizing analysis materials
Nelson Andrade	Case Administration	6/11/25	1.70	\$600.00	\$1,020.00	Call with K. Gwynne, E. Phillips and C. Finkbeiner regarding workstreams to focus on for investigation.
Carl Finkbeiner	Investigation	6/11/25	0.50	\$400.00	\$200.00	Preparing analysis, and email to team outlining transaction extraction update and data
Carl Finkbeiner	Investigation	6/11/25	1.80	\$400.00	\$720.00	Reconciling final set of extracted Heller bank accounts for inclusion in next phase
Carl Finkbeiner	Case Administration	6/11/25	1.20	\$400.00	\$480.00	Meeting with the examiner, N. Andrade, K. Gwynne and G. Colson of Reed Smith to organize information and ascertain appropriate direction for the next phases of analysis.

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/11/25	1.60	\$400.00	\$640.00	Proofing extracted transaction CSV outputs prior to aggregating data and running analysis.
Carl Finkbeiner	Investigation	6/11/25	2.10	\$400.00	\$840.00	Aggregating CSV files and finalizing formatting for input into analytic tooling.
Nelson Andrade	Investigation	6/12/25	0.90	\$600.00	\$540.00	Call with Reed Smith, E. Phillips and C. Finkbeiner regarding bank account information.
Nelson Andrade	Investigation	6/12/25	2.50	\$600.00	\$1,500.00	Review 2025 Prestige Funds complaint against Debtor and Heller Capital Group in detail, in connection with current phase of analysis.
Nelson Andrade	Investigation	6/12/25	1.10	\$600.00	\$660.00	Review transactions in excel file by bank accounts; review org chart and analyze best way to address the database.
Carl Finkbeiner	Investigation	6/12/25	0.50	\$400.00	\$200.00	Meeting with examiner, K. Gwynne, N. Andrade, and G. Colson to discuss approach for examination of bank data.
Carl Finkbeiner	Investigation	6/13/25	1.90	\$400.00	\$760.00	Examining extracted bank data to prepare approach for categorization of transactions
Carl Finkbeiner	Investigation	6/13/25	0.80	\$400.00	\$320.00	Building initial excel VBA based approach to categorization using formulas
Carl Finkbeiner	Investigation	6/13/25	2.40	\$400.00	\$960.00	Developing python code to automate classification of transactions in extracted bank data.
Carl Finkbeiner	Investigation	6/13/25	1.60	\$400.00	\$640.00	Refining classification algorithm by integrating additional prestige fund description formats.
Carl Finkbeiner	Investigation	6/16/25	0.70	\$400.00	\$280.00	Prepping updated python script to categorize transactions extracted from Heller accounts
Carl Finkbeiner	Investigation	6/16/25	0.60	\$400.00	\$240.00	Running categorization algorithm on data and prepping excel sheet.

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Nelson Andrade	Investigation	6/17/25	0.30	\$600.00	\$180.00	Meet with C. Finkbeiner to discuss the bank transaction database.
Nelson Andrade	Investigation	6/17/25	1.00	\$600.00	\$600.00	Follow up meeting with C. Finkbeiner to discuss the bank transaction database.
Carl Finkbeiner	Investigation	6/17/25	0.30	\$400.00	\$120.00	Meeting with N. Andrade to discuss transaction categorization approach
Carl Finkbeiner	Investigation	6/17/25	1.00	\$400.00	\$400.00	Meeting with N. Andrade to review categorized bank transaction data and prep for call with Hostetter on 6/18
Carl Finkbeiner	Investigation	6/17/25	2.30	\$400.00	\$920.00	Additional refinement of classification algorithm.
Nelson Andrade	Investigation	6/18/25	1.80	\$600.00	\$1,080.00	Call with J. Hostetter, J. Voss, J. Evans regarding clarification of transactions.
Carl Finkbeiner	Investigation	6/18/25	1.00	\$400.00	\$400.00	Initial review of reconciled transactions from account 8413
Carl Finkbeiner	Investigation	6/18/25	1.50	\$400.00	\$600.00	Meeting with J. Hostetter of Prestige Funds, N. Andrade, the examiner, and K. Gwynne of Reed Smith to review additional documents provided by J. Hostetter.
Carl Finkbeiner	Investigation	6/18/25	2.80	\$400.00	\$1,120.00	Reconciling transactions from Paramount Restricted account 8413
Carl Finkbeiner	Investigation	6/18/25	0.70	\$400.00	\$280.00	Integrating Paramount account 8413 into main database of transactions
Nelson Andrade	Investigation	6/19/25	0.20	\$600.00	\$120.00	Manage correspondence with E. Phillips regarding analysis updates with respect to data description categorization.
Carl Finkbeiner	Investigation	6/19/25	2.00	\$400.00	\$800.00	Analyzing account 3440 bank transaction data to identify fraud loops originating from PowerCoin account

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/19/25	1.50	\$400.00	\$600.00	Reviewing Paramount account 3440 for fraud loops involving Blackford ATM funds and documenting all instances of such cycles.
Carl Finkbeiner	Investigation	6/19/25	0.90	\$400.00	\$360.00	Reviewing Paramount account 3440 bank transaction data to identify and document fraud loops originating from Heller Capital.
Carl Finkbeiner	Investigation	6/19/25	0.60	\$400.00	\$240.00	Preparing status update to N Andrade on transaction categorization and approach for fraud loop analysis
Nelson Andrade	Investigation	6/20/25	1.10	\$600.00	\$660.00	Review file and cash transaction analysis created and provide comments and feedback.
Nelson Andrade	Investigation	6/20/25	0.50	\$600.00	\$300.00	Call with K. Gwynne, E. Phillips and C. Finkbeiner regarding conversation with J. Hostetter and shared knowledge.
Nelson Andrade	Investigation	6/20/25	1.00	\$600.00	\$600.00	Follow up call with K. Gwynne, E. Phillips and C. Finkbeiner regarding conversation with J. Hostetter and shared knowledge.
Nelson Andrade	Investigation	6/20/25	0.40	\$600.00	\$240.00	Call with C. Finkbeiner regarding updates to database and findings.
Carl Finkbeiner	Investigation	6/20/25	1.00	\$400.00	\$400.00	Call with the Examiner, N. Andrade, K. Gwynne to review current state of transaction investigation.
Carl Finkbeiner	Investigation	6/20/25	0.50	\$400.00	\$200.00	Meeting with N. Andrade, K. Gwynne of Reed Smith and the examiner to discuss additional details around direction of analysis.
Carl Finkbeiner	Investigation	6/20/25	0.50	\$400.00	\$200.00	Meeting with N. Andrade to review progress on fraud documentation
Carl Finkbeiner	Investigation	6/20/25	1.70	\$400.00	\$680.00	Updating transaction classification algorithm to accommodate additional description types uncovered in account 8413

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/20/25	2.10	\$400.00	\$840.00	Building analysis of aggregated fund flows between Heller accounts
Carl Finkbeiner	Investigation	6/20/25	1.40	\$400.00	\$560.00	Building second layer categorization of transactions on top of granular transaction detail
Nelson Andrade	Investigation	6/23/25	1.30	\$600.00	\$780.00	Review file sent by C. Finkbeiner and make suggestions to further fine tune the analysis.
Carl Finkbeiner	Investigation	6/23/25	2.50	\$400.00	\$1,000.00	Preparing analysis of Prestige Fund transaction flows from Operating account 3440
Carl Finkbeiner	Investigation	6/23/25	0.60	\$400.00	\$240.00	Composing summary of transaction flow findings for the Examiner, N. Andrade and K. Gwynne of Reed Smith
Nelson Andrade	Investigation	6/24/25	0.20	\$600.00	\$120.00	Call with K. Gwynne to discuss information gathering.
Nelson Andrade	Investigation	6/24/25	1.20	\$600.00	\$720.00	Call with M. Eby to discuss Paramount transactions.
Nelson Andrade	Investigation	6/24/25	0.30	\$600.00	\$180.00	Follow up call with C. Finkbeiner to discuss transactions.
Carl Finkbeiner	Investigation	6/24/25	2.00	\$400.00	\$800.00	Refining categorization logic in transaction classification algorithm to appropriately identify outbound transactions from Paramount Account 3440.
Carl Finkbeiner	Investigation	6/24/25	1.80	\$400.00	\$720.00	Verifying accuracy of extracted transaction dates in database and updating when incorrect
Carl Finkbeiner	Investigation	6/24/25	0.80	\$400.00	\$320.00	Performing additional review of extracted transaction data
Carl Finkbeiner	Investigation	6/24/25	1.20	\$400.00	\$480.00	Call with Matt Eby to discuss Prestige Banking Data

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/24/25	0.30	\$400.00	\$120.00	Call with N. Andrade to discuss next steps for analysis and to construct mockup of cashflow to be built on Paramount transaction data
Nelson Andrade	Investigation	6/25/25	0.30	\$600.00	\$180.00	Write up summary of the weekly activities and status report regarding the analysis.
Carl Finkbeiner	Investigation	6/25/25	2.80	\$400.00	\$1,120.00	Applying second layer categorization to Paramount account transactions in order to construct cashflow summaries
Carl Finkbeiner	Investigation	6/25/25	2.60	\$400.00	\$1,040.00	Preparing Paramount cashflow model for account 3440
Carl Finkbeiner	Investigation	6/25/25	1.00	\$400.00	\$400.00	Consolidating and refining categories used in 2nd level cashflow categorization
Carl Finkbeiner	Investigation	6/25/25	1.60	\$400.00	\$640.00	Proofing second level labeled transactions
Nelson Andrade	Investigation	6/26/25	1.40	\$600.00	\$840.00	Review analysis update provided by C. Finkbeiner and provide feedback.
Nelson Andrade	Investigation	6/26/25	1.80	\$600.00	\$1,080.00	Call with K. Gwynne, E. Phillips and C. Finkbeiner regarding progress with the analysis.
Carl Finkbeiner	Investigation	6/26/25	1.70	\$400.00	\$680.00	Meeting with the Examiner, N. Andrade, and K. Gwynne to review cashflow analysis of Paramount accounts
Carl Finkbeiner	Investigation	6/26/25	1.10	\$400.00	\$440.00	Finalizing Paramount cashflow report formatting and categories
Carl Finkbeiner	Investigation	6/26/25	1.80	\$400.00	\$720.00	Additional check of transaction data accuracy
Carl Finkbeiner	Investigation	6/26/25	0.40	\$400.00	\$160.00	Prepping communication to team outlining cashflow report
Carl Finkbeiner	Investigation	6/27/25	0.30	\$400.00	\$120.00	Updating check descriptions with matches provided by the Examiner

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/27/25	2.10	\$400.00	\$840.00	Reviewing unidentified transfers and re-categorizing for cashflow
Carl Finkbeiner	Investigation	6/27/25	0.60	\$400.00	\$240.00	Meeting with N. Andrade to discuss next steps for cashflow updates
Carl Finkbeiner	Investigation	6/27/25	1.60	\$400.00	\$640.00	Reviewing check payees and recategorizing appropriately
Carl Finkbeiner	Investigation	6/27/25	1.20	\$400.00	\$480.00	Revising cashflow model per N Andrade's feedback by consolidating and reorganizing categories
Nelson Andrade	Investigation	6/30/25	1.30	\$600.00	\$780.00	Review banking and financial reporting documents and analysis of prepared by C. Finkbeiner in connection with Prestige cash flow data.
Nelson Andrade	Investigation	6/30/25	0.70	\$600.00	\$420.00	Meeting with E. Phillips, C. Finkbeiner and K. Gwynne regarding status of analysis.
Carl Finkbeiner	Investigation	6/30/25	1.10	\$400.00	\$440.00	Meeting with the Examiner, N. Andrade, and K. Gwynne to discuss updates to the cashflow analysis and chart next steps.
Carl Finkbeiner	Investigation	6/30/25	1.60	\$400.00	\$640.00	Recategorizing unidentified transactions in Paramount cashflow report
			112.80		\$49,880.00	TOTAL FEES
					\$696.00	TOTAL EXPENSES